

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>Kanawha</b>				
<b>Fiscal Year:</b>	<b>2012 - 2013</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>
<b>Contact:</b>	<b>Dave Fontalbert</b>	<b>General</b>	<b>General</b>	<b>Coal</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-357-0179</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
<b>REVENUES</b>					
295	Nonspendable Fund Balance	-	-		-
296	Restricted Fund Balance	-	-		-
297	Committed Fund Balance	-	-		-
298	Assigned Fund Balance	-	-	-	1,485,126
299	Unassigned Fund Balance	-	4,475,291		-
301-01	Property Tax Current Year	38,515,004	38,515,004		-
301-02-05	Prior Year Taxes	1,971,000	1,971,000		-
301-06	Supplemental Taxes	350,000	350,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	20,000	20,000		-
301-10	Prior Years Fifth & Other Prior years	10,000	10,000		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	1,425,000	1,425,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	650,000	650,000		-
305	Coal Severance Tax	N/A	N/A	1,600,000	1,600,000
306	Gas & Oil Severance Tax	400,000	400,000		-
307	Horse & Dog Racing Tax	6,000	6,000		-
308	Wine & Liquor Tax	165,000	165,000		-
309	Hotel Occupancy Tax	600,000	600,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	1,500	1,500		-
312	Synthetic Fuel Tax	-	-		-
318	Building Permits	120,000	120,000		-
319	Miscellaneous Permits	15,000	15,000		-
322	Federal Grants	238,554	598,566		-
323	State Grants	88,000	99,000		-
324	Other Grants	600,000	600,000		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	50,000	50,000		-
329	Sheriff's Service of Process	55,000	55,000		-
330	Sheriff's Earnings	9,000	9,000		-
331	County Clerk's Earnings	354,100	354,100		-
332	Circuit Clerk's Earnings	250,000	250,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	20,000	20,000		-
336	Map Sales	-	-		-
337	Clerk Deed Fees	100,000	100,000		-

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<b>Contact:</b>	<b>Dave Fontalbert</b>	<b>General</b>	<b>General</b>	<b>Coal</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-357-0179</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	100	100		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	-	-		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	120,000	120,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	450,000	450,000		-
365	Interest Earned	9,500	9,500	2,200	2,200
366	Miscellaneous Revenue	27,500	28,808		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	-	-		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	1,050,000	1,050,000		-
374	Planning Commission Revenue	-	-		-
375	Sale of Materials	-	-		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
379	Lease Purchase Revenue	-	-		-
380	Contributions/Transfer from Other Entities	-	-		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	492,000	741,162	-	-
383	Parking	65,000	65,000		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	75,000	3,140,000		-
390	Emergency 911 Reimbursement	-	-		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	-	-		-
394	General School Reimbursements	650,000	650,000		-
395	Magistrate Court Reimbursements	85,000	85,000		-
396	Worthless Check Reimbursements	20,000	20,000		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-

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<b>Phone No:</b>	<b>304-357-0179</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
399	Transfers Assessor's Valuation Fund	-	-	-	-
<b>Total Revenues</b>		<b>49,072,258</b>	<b>57,234,031</b>	<b>1,602,200</b>	<b>3,087,326</b>
<b>General Government Expenditures</b>					
401	County Commission	5,464,800	11,623,100	-	-
402	County Clerk	1,926,031	1,956,444	-	-
403	Circuit Clerk	2,009,500	2,049,036	-	-
404	Sheriff - Treasurer	2,223,590	2,256,030	-	-
405	Prosecuting Attorney	3,626,118	3,709,065	-	-
406	Assessor	2,783,207	2,833,895	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	150,396	150,396	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	50,000	50,000	-	-
413	Elections - County Clerk	611,656	611,656	-	-
415	Magistrate Court	35,614	36,628	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	187,471	190,512	-	-
419	Personnel Office	-	-	-	-
420	Custodial	600,155	613,334	-	-
421	Civil Service	7,000	8,424	-	-
422	Open	-	-	-	-
423	Insurance Program (Self Insured)	485,000	485,000	-	-
424	Courthouse	1,164,667	1,171,763	-	-
425	Other Buildings	945,830	992,007	-	-
426	Printing	-	-	-	-
427	Microfilm	188,775	268,775	-	-
428	Data Processing	444,634	382,112	-	-
429	Regional Development Authority	48,744	48,744	-	-
430	Community Development	676,395	691,575	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	125,000	125,000	250,000	250,000
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	-	-	-	-
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	6,800	6,800	435,981	1,842,682
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	102,667	265,214	-	-
443	State Grants	951,308	1,306,278	-	-
444	Other Grants	-	-	-	-

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<b>Phone No:</b>	<b>304-357-0179</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
445	Litigation Reserve	-	-	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	90,000	90,000	-	-
696	Transfer to Financial Stabilization Fund	2,309,609	2,309,609	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimb. (Audit Findings)	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	100,000	34,033	-	-
<b>Total General Government Expenditures</b>		<b>27,314,967</b>	<b>34,265,430</b>	<b>685,981</b>	<b>2,092,682</b>
<b>Public Safety Expenditures</b>					
700	Sheriff - Law Enforcement	9,262,847	9,928,978	-	-
701	Sheriff - Service of Process	619,951	646,584	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	4,667,699	4,655,534	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	374,419	508,357
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	326,922	390,963	-	-
712	Communication Center	-	-	-	-
713	Fire Department	490,000	490,000	386,800	386,800
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	212,426	212,426	-	-
717	Central Garage	-	-	-	-
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	-	-	-
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	-	-	-
729	Public Safety Grant	-	-	-	-
730	Courthouse Security	-	-	-	-

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<b>Phone No:</b>	<b>304-357-0179</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
<b>Total Public Safety Expenditures</b>		<b>15,579,845</b>	<b>16,324,485</b>	<b>761,219</b>	<b>895,157</b>
<b>Health &amp; Sanitation Expenditures</b>					
800	Local Health Department	175,000	175,000	-	-
801	Mental Health	123,000	123,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	1,000	1,000	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	479,956	397,832	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants - H &S	-	-	-	-
815	State Grants - H &S	-	-	-	-
<b>Total Health &amp; Sanitation Expenditures</b>		<b>778,956</b>	<b>696,832</b>	<b>-</b>	<b>-</b>
<b>Culture &amp; Recreation Expenditures</b>					
900	Parks & Recreation	1,225,000	1,257,000	125,000	99,487
901	Swimming Pools	-	-	-	-
902	4 - H Camp	130,000	130,000	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	600,000	600,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	3,156,050	3,406,050	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
<b>Total Culture &amp; Recreation Expenditures</b>		<b>5,111,050</b>	<b>5,393,050</b>	<b>125,000</b>	<b>99,487</b>
<b>Social Services Expenditures</b>					

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<b>Phone No:</b>	<b>304-357-0179</b>	<b>General</b>	<b>General</b>	<b>Coal</b>	<b>Coal</b>
		<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	30,000	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
<b>Total Social Services Expenditures</b>		<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
<b>Capital Projects Expenditures</b>					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	72,000	272,000	-	-
974	State Grants	30,000	46,794	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	185,440	235,440	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

County: Kanawha

Fiscal Year: 2012 - 2013

Contact: Dave Fontalbert

Phone No: 304-357-0179

999 Streets and Highways

	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
Total Capital Projects Expenditures	287,440	554,234	-	-
SUMMARY				
General Government Expenditures	27,314,967	34,265,430	685,981	2,092,682
Public Safety Expenditures	15,579,845	16,324,485	761,219	895,157
Health & Sanitation Expenditures	778,956	696,832	-	-
Culture & Recreation Expenditures	5,111,050	5,393,050	125,000	99,487
Social Services Expenditures	-	-	30,000	-
Capital Projects Expenditures	287,440	554,234	-	-
GRAND TOTAL ALL EXPENDITURES	49,072,258	57,234,031	1,602,200	3,087,326
TOTAL REVENUES	49,072,258	57,234,031	1,602,200	3,087,326
Out of Balance	-	-	-	-

### GAS & OIL SEVERANCE TAX

#### Revenue

Gas & Oil Severance	<u>400,000</u>
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#### Expenditure

General Government	<u>400,000</u>
Public Safety	<u>0</u>
Health & Sanitation	<u>0</u>
Culture & Recreation	<u>0</u>
Social Services	<u>0</u>
Capital Projects	
Total Expenditure	<u>400,000</u>